



### Willfully

An act is done willfully if done voluntarily and intentionally with the purpose of avoiding a known legal duty. A person's conduct is not willfully if that person acts through negligence, inadvertence, justifiable excuse, mistake or due to a good faith misunderstanding of the law. If a person believes in good faith that they have acted in compliance with the law, that person cannot be guilty of the criminal intent. The person's belief may be in good faith even if it is unreasonable. In deciding whether the Defendant honestly and genuinely held such good faith beliefs or had a good faith misunderstanding of the law, you are free to consider any evidence introduced in this case showing that the Defendant was aware of his legal duties and understood them. On the other hand, disagreement with the law, even one held in good faith, does not constitute a defense to the element of willfulness. It is not an excuse that somebody knows what the law requires of them, but disagrees with that law and therefore violates it. Finally, a person's opinion or belief that the tax laws violate his constitutional right does not constitute a good faith misunderstanding of the law. A mistaken belief that the tax laws are unconstitutional is not a defense to willfulness.

In deciding whether to credit defendant's good faith belief claim, the jury is free to consider any admissible evidence from any source showing that defendant

was aware of his duty to file a return. Of course, the more unreasonable the asserted beliefs or misunderstandings are, the more likely you may consider them to be nothing more than simple disagreement with known legal duties imposed by the tax laws.

*Cheek v. United States*, 498 U.S. 192, 201-02 (1991)

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